(2) THE MADRAS APPROPRIATION (NO. 4) BILL, 1956.

THE HON. SRI C. SUBRAMANIAM : Mr. Speaker, Sir, I beg leave to introduce the Madras Appropriation (No. 4) Bill[a], 1956 and move—

" That the Bill be taken into consideration."

MR. SPEAKER : The question is—

" That the Madras Appropriation (No. 4) Bill, 1956, be taken into consideration."

The motion was put and carried and the Bill was taken into consideration.

Clauses 2 and 3 were put and carried.

The Schedule was put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI C. SUBRAMANIAM : Mr. Speaker, Sir, I move—

" That the Madras Appropriation (No. 4) Bill, 1956, be passed."

MR. SPEAKER : The question is—

" That the Madras Appropriation (No. 4) Bill, 1956, be passed."

The motion was put and carried and the Bill was passed.

(3) THE MADRAS APPROPRIATION (NO. 5) BILL, 1956.

THE HON. SRI C. SUBRAMANIAM : Mr. Speaker, Sir, I beg leave to introduce the Madras Appropriation (No. 5) Bill [a], 1956, and move—

" That the Bill be taken into consideration."

MR. SPEAKER : The question is—

" That the Madras Appropriation (No. 5) Bill, 1956, be taken into consideration."

The motion was put and carried and the Bill was taken into consideration.

Clause 2 was put and carried.

The Schedule was put and carried.

Clause 1 and Preamble were put and carried.

---

[a] Published in the *Fort St. George Gazette* Extraordinary, dated 28th September 1956

29th September 1956]

THE HON. SRI C. SUBRAMANIAM : Mr. Speaker, Sir, I move—

"That the Madras Appropriation (No. 5) Bill, 1956, be passed."

MR. SPEAKER : The question is—

"That the Madras Appropriation (No. 5) Bill, 1956, be passed."

The motion was put and carried and the Bill was passed.

VII.—GOVERNMENT MOTION.

AMENDMENTS TO THE MADRAS GENERAL SALES TAX (TURNOVER AND ASSESSMENT) RULES, 1939.

* THE HON. SRI M. A. MANICKAVELU : Mr. Speaker, Sir, I move—

"That the following draft amendments to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939 (published with Revenue Department Notification No. 818, dated the 12th September 1939, at pages 1-5 of the Extraordinary issue of the *Fort St. George Gazette*, dated the 15th September 1939), as subsequently amended, which it is proposed to make in exercise of the powers conferred by section 3, sub-sections (4) and (5) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), be approved :—

DRAFT AMENDMENTS.

In the said rules—

(1) in sub-rule (3) of rule 4, after item (f), the following Explanation shall be inserted, namely :—

"*Explanation*.—Tailoring Contracts, for this purpose, shall mean the undertakings by tailors to stitch garments out of cloth supplied by customers but using their own thread, buttons, buckles, piping, lining cloth and other subsidiary materials and thereby transferring the property in the said materials by the execution of such works";

(2) in the proviso to sub-rl (8) of rle 5-A, for the words "two years", the words "three years" shall be substituted;

(3) for rule 12, the following rule shall be substituted, namely :—

"12. After making the final assessment under sub-rule (2) or (3) of rule 11, the assessing authority shall examine whether any and, if so, what amount is due from the dealer towards it after deducting any tax already paid on the provisional assessment, with reference to rule 7, rule 8 or sub-rule (4) of rle 11. If any